IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 8TH NOVEMBER 2006 / 17TH KARTHIKA 1928

OP.No. 36022 of 2000(L)

PETITIONER:

R.LEELA VASANTH,
GIRISH VIHAR,
KOCHUPILAMMOODU,
KOLLAM.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:

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1. ASSISTANT COMMISSIONER OF SALES TAXES
(ASSESSMENT), SPECIAL CIRCLE,
KOLLAM.

2. TAHSILDAR(REVENUE RECOVERY),
TALUK OFFICE, KOLLAM.

3. REVENUE DIVISIONAL OFFICER, KOLLAM.

4. VILLAGE OFFICER, MUNDAKKAL VILLAGE,
KOLLAM.

5. STATE OF KERALA REP. BY
SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT,
KERALA GOVERNMENT SECRETARIAT,
TRIVANDRUM.

BY G.P. SRI.GEORGEKUTTY MATHEW

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 08/11/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO.61454/2000 IN O.P. NO.36022/2000

DISMISSED:

8.11.2006 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: COPY OF NOTICE NO.D3.1914/88 ISSUED BY R2 DT.10.2.2000.

TRUE COPY

P.S. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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O.P. No.36022 of 2000

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Dated this the 8th day of November, 2006.

JUDGMENT

The petitioner is challenging personal recovery of arrears of tax due from a company of which petitioner was a director. The District Collector has filed a report that substantial amount was paid by one of the directors and therefore, one item of property attached was released. The other item according to the District Collector, on sale will fetch sufficient amount to take care of the balance arrears which is above Rs.14 lakhs. Even though two attempts failed, sale is again posted on 4.12.2006. If the property cannot be sold even now, I feel it would be open to the revenue authorities to proceed for attachment of the other property which was earlier attached and attachment lifted consequent upon payment. Even though attachment is once lifted, the property is not immune from attachment and can again be attached and sold in recovery proceedings. The O.P. is therefore disposed of directing the respondents to sell the properties of the defaulter company first and thereafter only to proceed for recovery against the directors that too, only after issuing proceeding holding them liable after hearing their objections including that of the petitioner's.

C.N.RAMACHANDRAN NAIR
Judge

pms